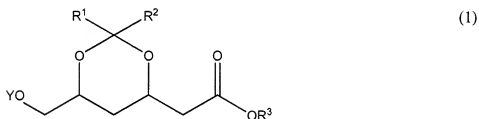


Amendments to the Claims:

This listing of the claims will replace all prior versions and listings of claims in the application.

Listing of the Claims:

Claim 1 (previously presented): Process for the preparation of a 2-(6-substituted-1,3-dioxane-4-yl) acetic acid derivative according to formula 1,



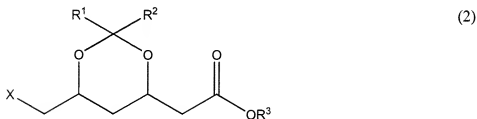
wherein

R^1 , R^2 and R^3 are each independently a C1-4 alkyl group or wherein R^1 and R^2 together with the

C-atom to which they are bound form a 5- or 6-membered cycloalkyl and

Y stands for R^A -CO- or for R^B -SO₂- where R^A , R^B are chosen from the group of alkyl or aryl with 1-12 C-atoms,

from its corresponding 2-(6-substituted-1,3-dioxane-4-yl) acetic acid derivative according to formula 2,



wherein

R^1 , R^2 and R^3 are as defined above and

X stands for a halogen, in the presence of a phase transfer catalyst and an oxyating agent, characterized in that a quarternary phosphonium ion according to formula 3,



wherein

R^4 , R^5 , R^6 , R^7 each independently stand for an alkyl, cycloalkyl, aralkyl or aryl with 1 to 12 C-atoms,

is used as a phase transfer catalyst and an ion according to formula 4,

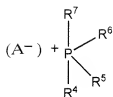


wherein Y is as defined above,

is used as an oxyating agent.

Claim 2 (original): Process according to claim 1, characterized in that R^A , R^B are chosen from the group of C_1 - C_4 alkyl or aryl with 6-10 C-atoms.

Claim 3 (previously presented): Process according to claim 1, characterized in that as a phase transfer catalyst a quarternary phosphonium salt according to formula 3a,



(3a)

wherein

R⁴, **R⁵**, **R⁶** and **R⁷** are as defined above and

A stands for a halogen,

is used and in that an acid salt according to formula 4a,



(4a)

wherein

Y is as defined above and

M stands for alkali metal or an alkaline metal,

is used as an oxydating agent.

Claim 4 (original): Process according to claim 3, characterized in that the quarternary phosphonium salt according to formula 3a is used in a molar equivalent amount of 0.05 to 0.7 relative to the amount of compound according to formula 2.

Claim 5 (original): Process according to claim 4, characterized in that the quarternary phosphonium salt according to formula 3a is used in a molar equivalent amount of 0.1 to 0.5 relative to the amount of compound according to formula 2.

Claim 6 (original): Process according to any of claims 1-5, characterized in that the process is carried out at a temperature between 100 and 160° C.

Claim 7 (previously presented): Process according to any of claims 1-5, characterized in that the process is carried out at a temperature between 110 and 150° C.

Claim 8 (previously presented): Process according to any of claims 1-5, characterized in that the compound according to formula 1 is tert-butyl 2-[(4R,6S)-2,2 dimethyl-6-[(methyl-carbonyloxy)methyl]-1,3-dioxan-4-yl] acetate and in that the compound according to formula 2 is tert-butyl 2-[(4R,6S)-6-(chloromethyl)-2,2-dimethyl-1,3-dioxan-4-yl]acetate.